

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
November 21, 2013**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To The County of San Diego
Auditor and Controller, Audits Division
San Diego, California

We have performed the procedures enumerated in this report, which were agreed to by the County of San Diego, Auditor and Controller, Audits Division (County), solely to assist the users in evaluating the County's compliance with its records management program as of November 21, 2013. The County is responsible for the records evaluated in conjunction with the procedures performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We agreed to perform the following procedures and report our findings accordingly:

- I. Test, on a sample basis, compliance with the actual retention of items listed on the Departmental Record Retention Schedules.
- II. Test, on a sample basis, compliance with the actual retention of items listed on the County Global Retention Schedule.
- III. For those departments that have a Records Management Plan, ensure it is current and being followed.
- IV. For those departments that do not have a Record Management Plan, identify how they:
 - Communicate records management information throughout the department;
 - Track and handle active and inactive paper records;
 - Store and retrieve paper records;
 - Track and review electronic records; and
 - Authorize the destruction of records (paper or electronic)
- V. Determine if departments are following proper records destruction procedures, including legal holds.

The findings resulting from our agreed-upon procedures are described in the Exhibit section of this report.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the County's records management program. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Diego, Auditor and Controller, Audits Division and is not intended to be and should not be used by anyone other than this specified party.

KML Support Services
Los Angeles, California
November 21, 2013

**COUNTY OF SAN DIEGO
RECORDS MANAGEMENT PROGRAM
AGREED-UPON PROCEDURES
EXHIBIT**

PROCEDURES FOR ENGAGEMENT OF REVIEW

We visited fifteen (15) County Departments: Child Support Services, Office of Emergency Services, Probation Department, Assessor/Recorder/County Clerk, County Counsel, Treasurer/Tax Collector, Parks & Recreation, Planning & Development Services, Public Works, Animal Services, Library, Registrar of Voters, HHSA – Human Resources, HHSA – Public Health and HHSA – Eligibility Operations & Fiscal to conduct the agreed upon procedures as follows:

Procedure I

We selected a minimum of two (2) record types based on Record Services' recommendations at each location and determined the department's compliance with the retention criteria established under the approved Departmental Record Retention Schedule.

Procedure II

We selected a minimum of one (1) record type based on Record Services' recommendations at each location and determined the department's compliance with the retention criteria established under the approved County's Global Records Retention Schedule.

Procedure III

At locations with approved Record Management Plans, we (i) interviewed department managers, records management coordinators and other staff responsible for records retention; and (ii) reviewed records management practices and procedures to ensure the plan was current and was being followed.

Procedure IV

At locations that did not have record management plans, we (i) interviewed department managers, records coordinators and other staff responsible for records retention, and (ii) reviewed relevant records management documentation, to identify and determine the department's efforts in the following areas:

- (a) Communicating records management information throughout the department;
- (b) Tracking and handling active and inactive paper records;
- (c) Storing and retrieving paper records;
- (d) Tracking and reviewing electronic records; and
- (e) Authorizing the destruction of records (paper and electronic).

Procedure V

We interviewed department managers, records coordinators and other staff responsible for destroying records and handling legal holds. We also reviewed copies of the Applications for Destruction of Records (AUD 100-1s) and related documents, retained by each department.

The report is addressed on an exception basis; therefore, we have detailed only the reportable issues identified at each of the locations visited for the procedure under review. Accordingly, the procedures not mentioned in the Findings and Recommendations sections are considered to be in compliance with the applicable criteria.

Findings were enumerated by each engagement procedure conducted as previously stated. The description of each procedure will not be repeated in the body of the report.

1. Child Support Services

Procedure I

We tested the "Deposit Documentation" and "Recovered Cost Report" record series and noted no exceptions.

Procedure II

We tested the "In County/Out of County" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

2. Office of Emergency Services

Procedure I

We tested the "Emergency Services General Reports" and "Staff Duty Officer Logs" record series. Record series, "The Emergency Services General Reports", is not maintained in compliance with the Departmental Retention Schedule. The Department is retaining the records beyond the prescribed retention period of fifteen years after origination (15=P15). The Department's Records Manager indicated that these records are constantly used in emergency planning operations that require continuous access by the Department's staff. The operational needs for these records may stretch out indefinitely beyond the 15 years from origination as prescribed in the Retention Schedule.

Recommendation. We recommend the Department consider changing the retention schedule for this record type to "After Completion + 15 years" to reflect the Department's current practices. However, any changes/modifications to the Departmental Retention Schedule should be coordinated with P&C's Record Services for applicability.

Procedure II

We tested the "In County/Out of County Travel" record series and found that it is not maintained in compliance with the Global Retention Schedule. During our visit, the Department had not taken action to destroy boxed files for years beyond the five (5) years prescribed in the Schedule, including years 2006/2007 and 2007/2008.

Recommendation. We recommend the Department initiate the disposition of the boxed files in accordance with the AUD 100-1 destruction provisions.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

3. Probation

Procedure I

We tested "Departmental Background Files" and "Probation Accounts Payable" record series and noted no exceptions.

Procedure II

We tested the "Hiring Documents" record series and noted no exceptions.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

4. Assessor/Recorder/County Clerk

Procedure I

We tested the "HOX Multiple Register" and "Recorded Deed Memo Reports" record series and noted no exceptions.

Procedure II

We tested the "Hiring Documents" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

5. County Counsel**Procedure I**

We tested the "Billing Timesheets" and "Closed Session Meeting Backup" record series. The "Closed Session Meeting Backup" reports are not maintained in compliance with the Departmental Retention Schedule. The reports are generally kept beyond the seven (7) years called out in Departmental Retention Schedule. The County Counsel management wants the reports to be retained beyond the established time frames because issues covered/addressed in the reports often resurface, thus making the information contained in the reports invaluable as points of reference. Presently, the reports on hand go back to year 2000. The Records Manager indicated that County Counsel management has suggested keeping the retention time frame at seven (7) years and adding verbiage in the Retention Schedule stating that, "documents may be held under County Counsel's direction beyond destruction date due to related open cases or other legal requirements."

Recommendation. We recommend the Department change and/or modify the retention schedule for this record type to address the operational requirements of the Department. However, any changes/modifications to the Departmental Retention Schedule, as proposed by County Counsel management, should be coordinated with P&C's Record Services for applicability.

Procedure II

We tested the "In County/Out of County Travel" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

6. Treasurer/Tax Collector**Procedure I**

We tested the "Accounting: ACCC20 for Fund 50800" and "Cashier: Misc. Receipt Books" record series and noted no exceptions.

Procedure II

We tested the "In County/Out of County" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

7. Parks & Recreation

Procedure I

We tested the "Environmental Impact Reports" and "Parkland Dedication Ordinances" record series and noted no exceptions.

Procedure II

We tested the "In County/Out of County Travel" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We tested the record series, "In County/Out of County Travel", and determined the records were retained in house for the appropriate five (5) years, as prescribed in the Global Retention Schedule. However, the Department provided no explanation concerning the final disposition of the documents for years prior to the current five (5) year period. The Department was unable to show or document that AUD 100-1 procedures were observed when the records were destroyed or removed from the active files.

Recommendation. We recommend the Department emphasize the AUD 100-1 requirements to the staff responsible for maintaining the "In County/Out of County Travel" record series and implement appropriate steps to comply.

8. Planning & Development Services

Procedure I

We tested the "AVA Logs" and "Grants" record series and noted no exceptions.

Procedure II

We tested the "Hiring Documents" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

9. Public Works

Procedure I

We tested the "CIP Project File" and "Recycling Non-Exclusive Solid Waste Management" record series and noted no exceptions.

Procedure II

We tested the "In County/Out of County Travel" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We tested the record series, "CIP Project File", and determined that the Department is not complying with Paragraph No. 12 of the guidance, How to Submit Application for Destruction of Records (AUD 100-1) and Carryout Destruction Process. Departments are required under Paragraph No. 12 to complete the "On Site Destruction Confirmation Form" after destruction of records takes place. Once completed, the form should be sent to P&C's Record Services. P&C relies on the information entered on the form for updating the Records Manager module, in Documentum, to reflect the final status of the records. Currently, this form is not being prepared when the CIP Project File records are destroyed. The Deputy Director for the Department conducted its own "spot check" on files maintained by other sections within the Department to ensure the condition was not systemic. The results of the spot check indicated the files were being maintained in compliance with the requirement. The Deputy Director attributed the identified audit exception to the untimely transition of duties between personnel responsible for the CIP Project File record series.

Recommendation. We recommend the Department emphasize Paragraph No. 12 of the AUD 100-1 guidance to the staff responsible for maintaining the CIP Project File record series and implement appropriate steps to comply.

10. Animal Services

Procedure I

We tested the "Dog License Records" and "Adoption Records" record series and noted no exceptions.

Procedure II

We tested the "In County/Out of County Travel" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

11. Library

Procedure I

We tested the "Directors and SDCL Services Correspondence" and "Trust Fund Records" record series. The documents under the "Trust Fund Records" series are not maintained in compliance with the Departmental Retention Schedule. The documents in this record series are being retained beyond the five (5) years prescribed by the Departmental Retention Schedule. We found files on hand for years outside the retention period, including fiscal years 2004/2005 through 2007/2008. The files have been removed from the working area and boxed, but no action has been taken to destroy them.

Recommendation. We recommend the Department initiate formal disposition of the files in accordance with AUD 100-1 provisions.

Procedure II

We tested the "In County/Out of County Travel" record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

The documents maintained under the record series, "Directors and SDCL Services Correspondence", were retained for the appropriate seven (7) years as prescribed by the Departmental Retention Schedule; however, no explanation was provided concerning the final

disposition of the documents for years prior to the current seven year period. The Department was unable to show or document that AUD 100-1 procedures were observed when the records were destroyed or removed from the active files.

Recommendation. We recommend the Department emphasize the AUD 100-1 requirements to the staff responsible for maintaining the “Directors and SDCL Services Correspondence” record series and implement appropriate steps to comply.

12. Registrar of Voters

Procedure I

We tested the “Application for Reviewing Voter File” and “Precinct Boundary Changes” record series. The document files under the “Precinct Boundary Changes” record series are not maintained in compliance with the Departmental Retention Schedule. The files are retained beyond the prescribed three (3) years (3=P3). The document files contain maps and related documentation to support the redefinition of precinct boundaries due to population changes and/or annexations. The document files are shared with the Secretary of State, as required by the Election Code. Due to their historical importance, the files are kept in-house indefinitely in order to readily address any inquiries from the public and other interested parties. Currently, the files on hand go back to the Census Year 2000. The Department’s management is considering modifying the retention timeframe for this document file from three (3) years to “Permanent” status.

Recommendation. We recommend the Department change and/or modify the Departmental Retention Schedule for this record type to reflect its operational requirements. However, any changes/modifications, as proposed by the Registrar of Voters management, should be coordinated with P&C’s Record Services for applicability.

Procedure II

We tested the “Accounts Payable” record series and noted no exception.

Procedure III

We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

13. Human Resources (HHSA)

Procedure I

We tested the "HR Internal Investigations" and "HR Correspondence" record series and noted no exceptions

Procedure II

We tested the "Hiring Documents" record series and noted no exception.

Procedure III

The HHSA Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Human Resources. Accordingly, we conducted the agreed upon procedures using the HHSA Records Management Plan as criteria. We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.

14. Public Health (HHSA)**Procedure I**

We tested the "PH Lab Equipment Maintenance Monitoring Reports" and "PH Lab Water Reports" record series and noted no exceptions.

Procedure II

We tested the "In County/Out of County Travel" record series and noted no exception.

Procedure III

The HHSA Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Public Health. Accordingly, we conducted the agreed upon procedures using the HHSA Records Management Plan as criteria. We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We tested the record series, "PH Lab Water Reports", and determined that the Department is not complying with Paragraph No. 12 of the guidance, How to Submit Application for Destruction of Records (AUD 100-1) and Carryout Destruction Process. Departments are required under Paragraph No. 12 to complete the "On Site Destruction Confirmation Form" after destruction of records takes place. Once completed, the form should be sent to P&C's Record Services. P&C relies on the information entered on the form for updating the Records Manager module, in Documentum, to reflect the final status of the records. Currently, this form is not being prepared when the "PH Lab Water Reports" are destroyed.

Recommendation. We recommend the Department emphasize Paragraph No. 12 of the AUD 100-1 guidance to the staff responsible for maintaining the "PH Lab Water Reports" and implement henceforth.

15. Eligibility Operations & Fiscal (HHSa)

Procedure I

We tested the "FSSD Fiscal Statistical Reports" and "FSSD Fiscal Mental Health Billing" record series. The documents under the "FSSD Fiscal Statistical Reports" series are not maintained in compliance with the Departmental Retention Schedule. The documents in this record series are being retained beyond the three (3) years prescribed by the Departmental Retention Schedule. Presently, files maintained on-site for this file series go back to June 2006.

Recommendation. We recommend the Department initiate the destruction process for "FSSD Fiscal Statistical Reports" exceeding the retention timeframe in accordance with the AUD 100-1 provisions. It should be noted, subsequent to the auditor's visit, the Department initiated the destruction process by submitting the AUD 100, Application to the Auditor & Controller.

Procedure II

We tested the "In County/Out of County Travel" record series and noted no exception.

Procedure III

The HHSa Records Management Plan is the generic plan for each of the Divisions/Regions in the Agency, including Eligibility Operations & Fiscal. Accordingly, we conducted the agreed upon procedures using the HHSa Records Management Plan as criteria. We noted no exception to the procedure.

Procedure IV

This procedure is not applicable.

Procedure V

We noted no exception to the procedure.